

There appears to be no practical reason why one beginning business between the 20th day of June and the 20th day of December should pay all of the assessment in December, and one beginning business after December 20th and prior to June 20th should have the opportunity to pay one-half in June and one-half in December. However, we are not called upon to question the wisdom of the legislature in this respect.

While there are other possible interpretations of section 6212-33, it is believed that the foregoing is the only practical construction that can be given which is clearly sanctioned by the provisions of the section. It is clear, as heretofore pointed out, that the lien attaches on the beginning of business, and that such lien is to be collected as other taxes, one-half in June and one-half in December, excepting in so far as this rule has been expressly modified as to those cases in which business is begun after June 20th and before the ending of the tax paying period in December.

In view of the foregoing discussion, it is the opinion of this department that:

(1) Upon one becoming engaged in the traffic of intoxicating liquors, the lien for the assessment provided for by sections 6071 and 6212-33 G. C., with the penalty thereon, immediately attaches.

(2) Under the provisions of section 6212-33 G. C., such assessment is payable one-half in June and one-half in December, as other taxes are payable, excepting in those cases in which business is begun after June 20th and prior to December 20th, in which case all of said assessment is payable in December.

Respectfully,

JOHN G. PRICE,

Attorney-General.

3005.

APPROVAL, BONDS OF ALLEN COUNTY IN AMOUNT OF \$90,500 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, April 19, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3006.

APPROVAL, BONDS OF MARION COUNTY IN AMOUNT OF \$114,650 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, April 19, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

Re.: Bonds of Marion County, in the amount of \$114,650, for the improvement of the Marion-Bucyrus, I. C. H. No. 110, sections A and B, 113 bonds of \$1,000 each, 2 bonds of \$500 each, and 1 bond of \$650.00—5½%.

GENTLEMEN:—I have examined the transcript of the proceedings of the county commissioners and other officers of Marion county, relative to the above bond issue and find the same regular and in conformity with the provisions of the General Code.

I am of the opinion that said bonds, drawn in accordance with the legislation authorizing their issuance, will, upon delivery, constitute valid and binding obligations of said county.

In order to meet the requirements of section 14 of the Griswold Act, 109 O. L., 336, the resolution of the county commissioners authorizing the issuance of the said bonds was amended so that said bonds fall due as follows: \$13,000 on the 1st day of September of each year from 1923 to and including 1927, \$12,500 in each of the years 1928 and 1929, \$12,650 in 1930 and \$12,000 in 1931.

I call attention to this change so that you may correct your record of purchase in conformity therewith.

Respectfully,
JOHN G. PRICE,
Attorney-General.

3007.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS,
ALLEN COUNTY.

COLUMBUS, OHIO, April 20, 1922.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

3008.

APPROVAL, CONTRACT OF STATE OF OHIO WITH THE L. L. LEVEQUE COMPANY, OF COLUMBUS, OHIO, FOR CONSTRUCTION OF GIRLS' DORMITORY, MACK HALL, ON OHIO STATE UNIVERSITY CAMPUS AT A COST OF \$139,700—SURETY BOND EXECUTED BY THE AETNA CASUALTY AND SURETY COMPANY, OF HARTFORD, CONN.

COLUMBUS, OHIO, April 20, 1922.

HON. LEON C. HERRICK, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted to me for approval a contract (four copies) between the Department of Highways and Public Works of the State of Ohio and The L. L. LeVeque Company, of Columbus, Ohio. This contract is for the con-